

9 of the Code of Iowa, 1935, on the grounds of the failure of the County
 10 Treasurer to comply with section seven thousand one hundred ninety-
 11 three (7193) or section seven thousand two hundred fifty-nine (7259),
 12 both of the Code of Iowa, 1935, unless the owner thereof was at the
 13 time of the said sale of a minor, insane person or convict in the pen-
 14 itentiary; in which case such action must be brought within six
 15 months after such disability is removed. Provided, however, that
 16 nothing herein contained shall be applicable to actions brought or
 17 defenses made by a holder of a special assessment, if the same con-
 18 tinues to remain a lien notwithstanding a tax deed now or hereafter
 19 issued pursuant to such tax sale.

1 SEC. 2. Section seven thousand one hundred ninety-three (7193),
 2 Code of Iowa, 1935, is hereby amended by adding thereto the follow-
 3 ing:

4 "Nothing contained in this section shall be held to require that in
 5 order to preserve the lien of such tax and make such tax sale valid,
 6 delinquent taxes must be brought forward upon the current tax list
 7 if said tax list is received by the County Treasurer less than six (6)
 8 months preceding the date of conducting the said tax sale as pro-
 9 vided in section seven thousand two hundred fifty-nine (7259) or sec-
 10 tion seven thousand two hundred sixty-two (7262), both of the Code of
 11 Iowa, 1935."

1 SEC. 3. This act being deemed of immediate importance shall be in
 2 full force and effect from and after its passage and publication in the
 3 Oskaloosa Tribune, a newspaper published at Oskaloosa, Iowa, and
 4 in the Iowa Bystander, a newspaper published at Des Moines, Iowa.

Approved April 10, 1939.

I hereby certify that the foregoing act was published in the Oskaloosa Tribune, Oskaloosa, Iowa, April 14, 1939, and the Iowa Bystander, Des Moines, Iowa, April 13, 1939.
 EARL G. MILLER, *Secretary of State.*

CHAPTER 214

INHERITANCE TAX

H. F. 527

AN ACT to amend sections seventy-three hundred five (7305), seventy-three hundred ten (7310), seventy-three hundred seventeen (7317), seventy-three hundred twenty (7320), seventy-three hundred twenty-one (7321), seventy-three hundred twenty-five (7325), seventy-three hundred twenty-six (7326), seventy-three hundred twenty-seven (7327), seventy-three hundred thirty-two (7332), seventy-three hundred thirty-three (7333), seventy-three hundred thirty-five (7335), seventy-three hundred thirty-seven (7337), seventy-three hundred thirty-eight (7338), seventy-three hundred forty-three (7343), seventy-three hundred forty-six (7346), seventy-three hundred forty-seven (7347), seventy-three hundred fifty-two (7352), seventy-three hundred fifty-four (7354), seventy-three hundred fifty-five (7355), seventy-three hundred fifty-eight (7358), seventy-three hundred fifty-nine (7359), seventy-three hundred sixty (7360), seventy-three hundred sixty-two (7362), seventy-three hundred sixty-three (7363), seventy-three hundred sixty-five (7365), seventy-three hundred sixty-seven (7367), seventy-three hundred sixty-eight (7368), seventy-three hundred sixty-nine (7369), seventy-three hundred seventy (7370), seventy-three hundred seventy-one (7371), seventy-three hundred seventy-two (7372), seventy-three hundred seventy-three (7373), seventy-

three hundred seventy-four (7374), seventy-three hundred seventy-five (7375), seventy-three hundred seventy-six (7376), seventy-three hundred seventy-nine (7379), seventy-three hundred eighty-one (7381), seventy-three hundred eighty-four (7384), seventy-three hundred eighty-five (7385), seventy-three hundred eighty-six (7386), seventy-three hundred eighty-seven (7387), seventy-three hundred eighty-eight (7388), seventy-three hundred eighty-nine (7389), seventy-three hundred ninety (7390), seventy-three hundred ninety-one (7391), seventy-three hundred ninety-two (7392), seventy-three hundred ninety-four (7394), seventy-three hundred ninety-five (7395), seventy-three hundred ninety-six (7396), chapter three hundred fifty-one (351), code, 1935, relating to inheritance tax and the collection thereof.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Amend section seventy-three hundred five (7305),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in line seven (7) thereof.

1 SEC. 2. Amend section seventy-three hundred ten (7310), Code,
2 1935, by changing the words "treasurer of state" to the words "state
3 tax commission" in lines four (4) and seven (7), and by changing
4 the word "treasurer" to the word "commission" in line nine (9) there-
5 of.

1 SEC. 3. Amend section seventy-three hundred seventeen (7317),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in lines thirty-five (35), forty-nine (49) and
4 fifty (50) thereof, and by changing the word "treasurer" to "com-
5 mission" in line forty-three (43) thereof.

1 SEC. 4. Amend section seventy-three hundred twenty (7320),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in lines one (1) and two (2) thereof.

1 SEC. 5. Amend section seventy-three hundred twenty-one (7321),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in the line eight (8) thereof.

1 SEC. 6. Amend section seventy-three hundred twenty-five (7325),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in line two (2), by changing the word "his"
4 to the word "its" in line three (3), and by changing "him" to "it" in
5 line four (4) thereof.

1 SEC. 7. Amend section seventy-three hundred twenty-six (7326),
2 Code, 1935, by changing the word "He" to the word "It" in line one
3 (1) thereof.

1 SEC. 8. Amend section seventy-three hundred twenty-seven
2 (7327), Code, 1935, by changing the words "treasurer of state" to
3 the words "state tax commission" in lines six (6) and seven (7) there-
4 of.

1 SEC. 9. Amend section seventy-three hundred thirty-two (7332),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in line five (5) thereof.

1 SEC. 10. Amend section seventy-three hundred thirty-three (7333),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in line six (6) thereof.

1 SEC. 11. Amend section seventy-three hundred thirty-five (7335),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in line one (1) thereof.

1 SEC. 12. Amend section seventy-three hundred thirty-seven
2 (7337), Code, 1935, by changing the words "treasurer of state" to
3 the words "state tax commission" in lines one (1) and two (2) thereof.

1 SEC. 13. Amend section seventy-three hundred thirty-eight (7338),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in line two (2) thereof.

1 SEC. 14. Amend section seventy-three hundred forty-three (7343),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in line twelve (12) thereof.

1 SEC. 15. Amend section seventy-three hundred forty-six (7346),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in lines five (5) and thirteen (13) thereof.

1 SEC. 16. Amend section seventy-three hundred forty-seven (7347),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in lines nine (9) and ten (10) thereof.

1 SEC. 17. Amend section seventy-three hundred fifty-two (7352),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in line thirteen (13) thereof.

1 SEC. 18. Amend section seventy-three hundred fifty-four (7354),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in line three (3) thereof.

1 SEC. 19. Amend section seventy-three hundred fifty-five (7355),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in line five (5) thereof.

1 SEC. 20. Amend section seventy-three hundred fifty-eight (7358),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in lines six (6) and eleven (11) thereof.

1 SEC. 21. Amend section seventy-three hundred fifty-nine (7359),
2 Code, 1935, by changing the words "state treasurer" to the words
3 "state tax commission" in line two (2) thereof.

1 SEC. 22. Amend section seventy-three hundred sixty (7360),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in lines one (1) and two (2) thereof, and the
4 word "his" to "its" in line two (2) thereof.

1 SEC. 23. Amend section seventy-three hundred sixty-two (7362),
2 Code, 1935, by changing the words "treasurer of state" to "state tax
3 commission" in line seven (7) thereof.

1 SEC. 24. Amend section seventy-three hundred sixty-three (7363),
2 Code, 1935, by changing the words "treasurer of state" to "state tax
3 commission" in line ten (10) thereof.

1 SEC. 25. Amend section seventy-three hundred sixty-five (7365),
2 Code, 1935, by changing the words "treasurer of state" to the words

3 "state tax commission" in line two (2), and changing the word "his"
4 to the word "its" in line two (2) thereof.

1 SEC. 26. Amend section seventy-three hundred sixty-seven (7367),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in lines five (5) and six (6), and lines nine
4 (9) and ten (10) thereof.

5 Further amend said section by inserting after the word "his" in
6 line ten (10) the words "or its".

1 SEC. 27. Amend section seventy-three hundred sixty-eight (7368),
2 Code, 1935, by changing the words "treasurer of state" to "state tax
3 commission" in line three (3) thereof.

1 SEC. 28. Amend section seventy-three hundred sixty-nine (7369),
2 Code, 1935, by changing the words "treasurer of state" to "state tax
3 commission" in lines one (1) and two (2) thereof.

1 SEC. 29. Amend section seventy-three hundred seventy (7370),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in line two (2) thereof.

1 SEC. 30. Amend section seventy-three hundred seventy-one (7371),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in lines one (1) and two (2) and line twenty
4 (20), and by changing the word "he" to the word "it" in lines three
5 (3) and six (6), and the word "have" to the word "has" in line four
6 (4), and by changing the word "him" to the word "it" in lines eleven
7 (11) and twelve (12) thereof.

1 SEC. 31. Amend section seventy-three hundred seventy-two (7372),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in line two (2), and the word "him" to the
4 word "it" in line seven (7) thereof.

1 SEC. 32. Amend section seventy-three hundred seventy-three
2 (7373), Code, 1935, by changing the words "treasurer of state" to the
3 words "state tax commission" in line two (2), and the word "him"
4 to the word "it" in lines five (5) and six (6) thereof.

1 SEC. 33. Amend section seventy-three hundred seventy-four
2 (7374), Code, 1935, by changing the words "treasurer of state" to
3 the words "state tax commission" in lines two (2), six (6) and seven
4 (7) and eight (8) thereof.

1 SEC. 34. Amend section seventy-three hundred seventy-five (7375),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in lines two (2) and six (6) thereof.

1 SEC. 35. Amend section seventy-three hundred seventy-six (7376),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in lines two (2) and three (3) and line twelve
4 (12), and the word "treasurer" to the word "commission" in line
5 eight (8), and the word "he" to the word "it" in line ten (10) thereof.

1 SEC. 36. Amend section seventy-three hundred seventy-nine
2 (7379), Code, 1935, by changing the words "treasurer of state" to

3 the words "state tax commission" in lines six (6) and seven (7)
4 thereof.

1 SEC. 37. Amend section seventy-three hundred eighty-one (7381),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in lines twenty-three (23) and twenty-four
4 (24) thereof.

1 SEC. 38. Amend section seventy-three hundred eighty-four (7384),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in line three (3), and the word "he" to the
4 word "it" in line three (3), and the word "his" to the word "its" in
5 line four (4) thereof.

1 SEC. 39. Amend section seventy-three hundred eighty-five (7385),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in line eight (8) thereof.

1 SEC. 40. Amend section seventy-three hundred eighty-six (7386),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in lines four (4) and eight (8) thereof.

1 SEC. 41. Amend section seventy-three hundred eighty-seven
2 (7387), Code, 1935, by changing the words "treasurer of state" to
3 the words "state tax commission" in lines fifteen (15) and sixteen
4 (16) and line thirty-two (32) thereof.

1 SEC. 42. Amend section seventy-three hundred eighty-eight
2 (7388), Code, 1935, by changing the words "treasurer of state" to the
3 words "state tax commission" in line fourteen (14) thereof.

1 SEC. 43. Amend section seventy-three hundred eighty-nine (7389),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in lines ten (10) and eleven (11) and in line
4 fifteen (15) thereof, and changing the word "him" to "it" in line
5 eleven (11) thereof.

1 SEC. 44. Amend section seventy-three hundred ninety (7390),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in lines six (6) and seven (7) and in line
4 eleven (11) thereof.

1 SEC. 45. Amend section seventy-three hundred ninety-one (7391),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in lines four (4), twenty-eight (28) and
4 twenty-nine (29) thereof.

1 SEC. 46. Amend section seventy-three hundred ninety-two (7392),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in line eleven (11) thereof.

1 SEC. 47. Amend section seventy-three hundred ninety-four (7394),
2 Code, 1935, by changing the words "treasurer of state" to the words
3 "state tax commission" in line seven (7) thereof.

1 SEC. 48. Amend section seventy-three hundred ninety-five (7395),
2 Code, 1935, by changing the word "treasurer" to "commission" in line
3 six (6) thereof.

1 Sec. 49. Amend section seventy-three hundred ninety-six (7396),
 2 Code, 1935, by changing the words "treasurer of state" to the words
 3 "state tax commission" in lines eight (8) and twenty-one (21) thereof.
 4 Further amend said section by changing the words "executive
 5 council" to the words "tax commission" in lines fourteen (14) and
 6 fifteen (15) thereof.

1 SEC. 50. Wherever the words "treasurer of state" or the word
 2 "treasurer" appear in chapter three hundred fifty-one (351), Code,
 3 1935, and have not been specifically referred to in this act, the words
 4 "treasurer of state" are hereby changed to the words "state tax
 5 commission", and the word "treasurer" is hereby changed to "com-
 6 mission"; also, wherever the words "him" or "he" appear in said
 7 chapter and have not been specifically referred to in this act, and
 8 which words refer to the treasurer of state, said words are hereby
 9 changed to the word "it", and the code editor is hereby authorized
 10 to make said changes.

Approved April 12, 1939.

CHAPTER 215

IOWA ESTATE TAX

H. F. 528

AN ACT to amend sections seventy-three hundred ninety-seven-c five (7397-c5), seventy-three hundred ninety-seven-c six (7397-c6), seventy-three hundred ninety-seven-c nine (7397-c9), seventy-three hundred ninety-seven-c eleven (7397-c11), and seventy-three hundred ninety-seven-c twelve (7397-c12), chapter three hundred fifty-one-C one (351-C1), code, 1935, relating to Iowa estate tax and the collection thereof.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Amend section seventy-three hundred ninety-seven-c
 2 five (7397-c5), Code, 1935, by changing the word "treasurer" to the
 3 words "tax commission" in line four (4) thereof.

1 SEC. 2. Amend section seventy-three hundred ninety-seven-c six
 2 (7397-c6), Code, 1935, by changing the word "treasurer" to the words
 3 "tax commission" in line three (3) thereof.

1 SEC. 3. Amend section seventy-three hundred ninety-seven-c nine
 2 (7397-c9), Code, 1935, by changing the word "treasurer" to the words
 3 "tax commission" in lines four (4) and thirteen (13) thereof.

1 SEC. 4. Amend section seventy-three hundred ninety-seven-c eleven
 2 (7397-c11), Code, 1935, by changing the word "treasurer" to the words
 3 "tax commission" in lines eight (8), ten (10) and eleven (11) thereof.

1 SEC. 5. Amend section seventy-three hundred ninety-seven-c
 2 twelve (7397-c12), Code, 1935, by changing the word "treasurer" to
 3 "tax commission" in line nine (9) thereof.

Approved April 3, 1939.